



October 13, 2005

VIA FACSIMILE AND FEDERAL EXPRESS

Mrs. Kim Peterson
Global Commodity Team Leader
M/C 483.400.101
5725 Delphi Drive
Troy MI 48098-2815

Re: Reclamation of goods of Acushnet Rubber Co., Inc dba Precix ("Precix")

Dear Kim:

Please be advised that Precix hereby asserts the right of reclamation pursuant to 11 U.S.C. Section 546 of the Bankruptcy Code, and other applicable law, with respect to all those goods described in the Schedule attached hereto (collectively, the "Goods").

All goods shipped by Precix are within the reclamation period and are identified in detail on the attached schedule along with copies of the invoices.

Sincerely,
Precix[®]

Lynne M. Mastera
Chief Financial Officer
744 Belleville Avenue
New Bedford, MA 02745

Enclosure

cc: Mr. Benjamin E. Marcus, Drummond Woodsum & MacMahon
Mr. Dave Slutz, Vice President, Business Development, Precix
Mr. Randall Reese, Skadden, Arps, Slater, Meagher & Flom